

# HOUSE BILL No. 1933

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-4-13.6; IC 36-2-7-13; IC 36-6-8-5.

**Synopsis:** County land valuation commission. Reestablishes the county valuation commission with the commission's pre-1997 membership. Provides that the county property tax assessment board of appeals shall review and modify the land values determined by the land valuation commission.

**Effective:** Upon passage.

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January 26, 1999, read first time and referred to Committee on Ways and Means.



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First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

## HOUSE BILL No. 1933

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-1.1-4-13.6 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13.6. (a) ~~(a)~~ As  
3 used in this section, "commission" refers to a county land valuation  
4 commission established under subsection (b).

5 (b) A county land valuation commission is established in each  
6 county for the purpose of determining the value of commercial,  
7 industrial, and residential land (including farm homesites) in the  
8 county.

9 (c) The county assessor is the chair of the commission.

10 (d) The following are members of the commission:

11 (1) The county assessor.

12 (2) One (1) township assessor from the county, to be  
13 appointed by the county executive (as defined in IC 36-1-2-5).

14 (3) One (1) township assessor from the county, to be  
15 appointed by a majority vote of all the township assessors in  
16 the county. In the case of a tie vote, the county assessor shall  
17 cast a vote to break the tie.



(4) One (1) county resident who:

(A) holds a license under IC 25-34.1-3 as a salesperson or broker; and

(B) is appointed by the county executive (as defined in IC 36-1-2-5).

(5) Four (4) individuals who:

(A) are appointed by the county executive (as defined in IC 36-1-2-5); and

(B) represent one (1) of the following four (4) kinds of land in the county:

(i) Agricultural.

(ii) Commercial.

(iii) Industrial.

(iv) Residential.

Each of the four (4) kinds of land in the county must be represented by one (1) individual appointed under this subdivision.

(6) One (1) individual who:

(A) is appointed by the county executive (as defined in IC 36-1-2-5); and

(B) represents financial institutions in the county.

(e) The term of each member of the commission begins November 1, two (2) years before the general reassessment commences under IC 6-1.1-4-4, and ends January 1 of the year the general reassessment commences under IC 6-1.1-4-4. The appointing authority may fill a vacancy for the remainder of the vacated term.

(f) The ~~township assessor~~ **commission** shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the ~~township~~ **county** using guidelines determined by the state board of tax commissioners. Not later than ~~November 1~~ **December 31** of the year preceding the year in which a general reassessment ~~becomes effective~~, **commences**, the ~~assessor~~ **determining the values of land commission** shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year ~~preceding the year~~ in which a general reassessment ~~becomes effective~~, **commences**, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year ~~preceding the year~~ in which the general reassessment under IC 6-1.1-4-4 ~~becomes~~



1 ~~effective.~~ **commences.**

2 ~~(b)~~ **(g)** The county property tax assessment board of appeals shall  
 3 review the values submitted under subsection ~~(a)~~ **(f)** and may make any  
 4 modifications it considers necessary to provide uniformity and equality.  
 5 The county property tax assessment board of appeals shall coordinate  
 6 the valuation of property adjacent to the boundaries of the county with  
 7 the county property tax assessment boards of appeals of the adjacent  
 8 counties using the procedures adopted by rule under IC 4-22-2 by the  
 9 state board of tax commissioners. If the ~~county assessor or township~~  
 10 ~~assessor commission~~ fails to submit land values under subsection ~~(a)~~  
 11 **(f)** to the county property tax assessment board of appeals before  
 12 ~~November 1~~ **December 31** of the ~~year preceding the~~ year before the  
 13 date the general reassessment under IC 6-1.1-4-4 ~~becomes effective;~~  
 14 **commences**, the county property tax assessment board of appeals shall  
 15 determine the values. If the county property tax assessment board of  
 16 appeals fails to determine the values ~~before the general reassessment~~  
 17 ~~becomes effective;~~ **by December 31 of the year the general**  
 18 **reassessment commences**, the state board of tax commissioners shall  
 19 determine the values.

20 ~~(c)~~ **(h)** The county assessor, **as secretary of the county property**  
 21 **tax assessment board of appeals**, shall notify all township assessors  
 22 in the county of the values as ~~modified by the county property tax~~  
 23 ~~assessment board of appeals.~~ **determined by the county property tax**  
 24 **assessment board of appeals.** Township assessors shall use the values  
 25 determined under this section.

26 SECTION 2. IC 36-2-7-13 IS AMENDED TO READ AS  
 27 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. The county  
 28 fiscal body may grant to the county assessor, in addition to the  
 29 compensation fixed under IC 36-2-5, a per diem for each day that the  
 30 assessor is engaged in general reassessment activities, **including**  
 31 **service on a county land valuation commission.** This section applies  
 32 regardless of whether professional assessing services are provided  
 33 under a contract to one (1) or more townships in the county.

34 SECTION 3. IC 36-6-8-5 IS AMENDED TO READ AS FOLLOWS  
 35 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) When performing the real  
 36 property reassessment duties prescribed by IC 6-1.1-4, an elected  
 37 township assessor may receive per diem compensation, in addition to  
 38 salary, at a rate fixed by the county fiscal body, for each day that he is  
 39 engaged in reassessment activities, **including service on a county land**  
 40 **valuation commission.**

41 (b) Subsection (a) applies regardless of whether professional  
 42 assessing services are provided to a township under contract.



1        **SECTION 4. An emergency is declared for this act.**

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